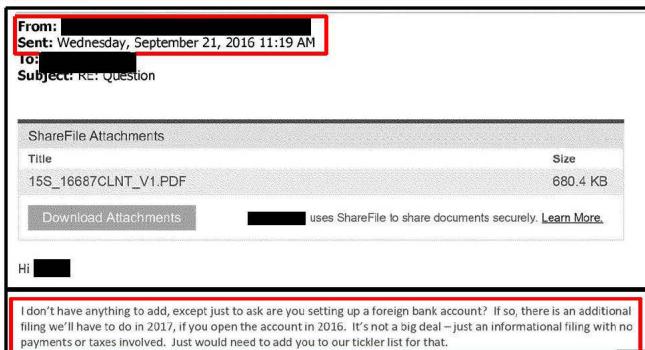
EXHIBIT F



Attorney Proffer to U.S. Attorney's Office for the District of Maryland On Behalf of Thomas Goldstein

- Tom Goldstein opened several bank accounts in Montenegro in 2016 to receive payments from a client. Mr. Goldstein took this step at the client's request.
- Mr. Goldstein opened multiple accounts because the Montenegro bank advised him that Montenegro law required him to maintain separate accounts for domestic vs. international transactions, firm vs. personal transactions, and dollars vs. Euros transactions
- Accountants specifically advised G&R staff that they would make the necessary tax filing.
- Moreover, contemporaneous emails show that Mr. Goldstein and his staff repeatedly
 advised his accountants of the existence of the foreign bank accounts. Accordingly, any
 error in Mr. Goldstein's tax returns on this topic was not willful, as required for a criminal
 tax violation.
- Nearly all money from foreign accounts was deposited in firm accounts and properly accounted for tax purposes.



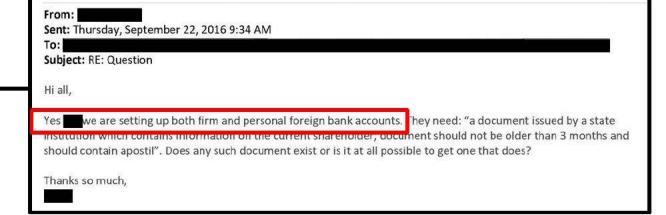


September 2016: G&R tells accountants about opening of Montenegro bank accounts.

I have attached the 1020 S return. Information on the owners (in this case shareholders) is on pages 32-35.

You would also find the information on shareholders in the firm's articles of incorporation.

GR0020054 et seq.





December 2016: Tom references tax disclosure in email to assistant re: Montenegro accounts.

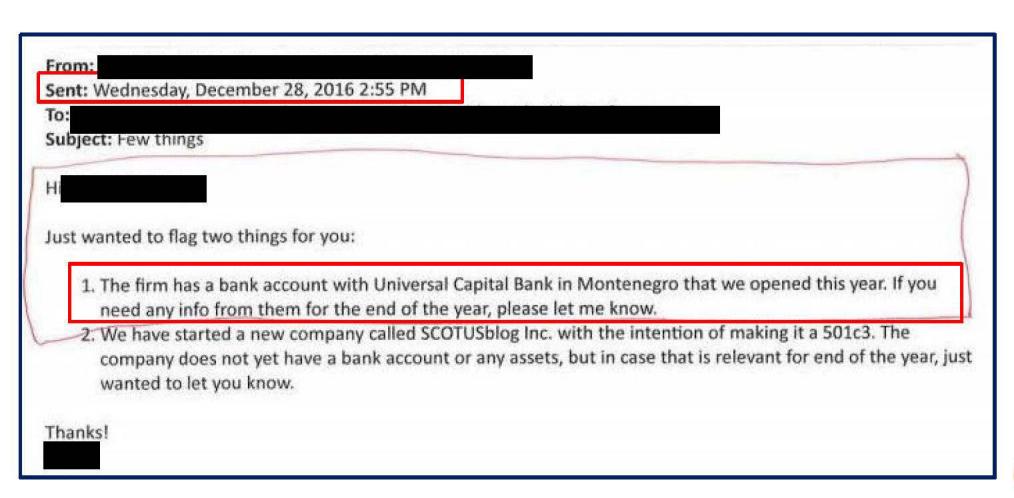
From: Tom Goldstein [mailto:
Sent: Wednesday, December 28, 2016 1:23 PM

Fo:
Cc:
Subject: Re: Wire for Thomas Goldstein

Thanks very much. I need to get the wire to Montenegro by Friday so it can be distributed this year for tax purposes.



December 2016: G&R tells accountants about opening of Montenegro bank accounts.



GR0000001



September 2018: Tom instructs G&R staff to provide information on foreign bank accounts to accountants.

Sent: Sunday, September 23, 2018 10:05 AM

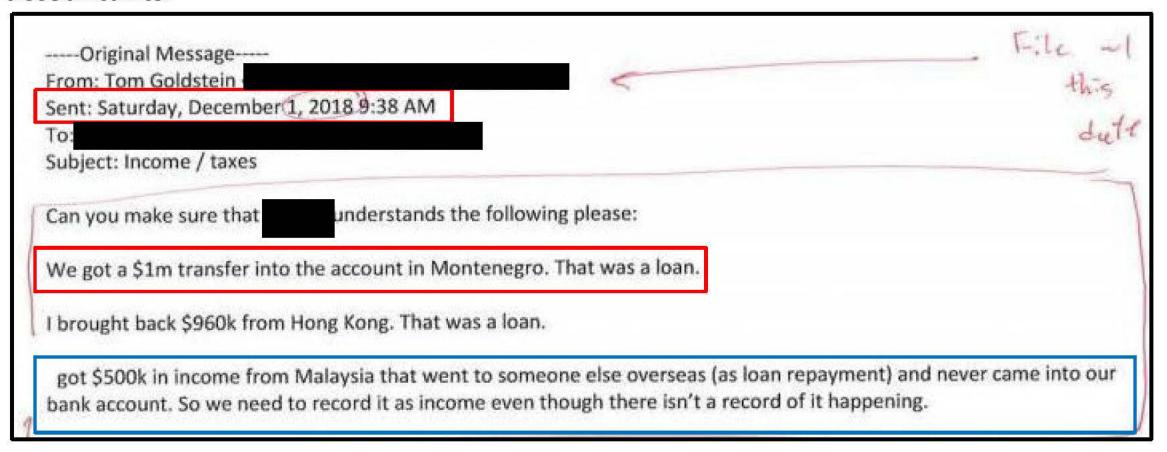
To:
Subject: Tuesday

Have Montenegro bank wire \$950k to firm wells. Accountant should track as loan rather than income.

GR0000002



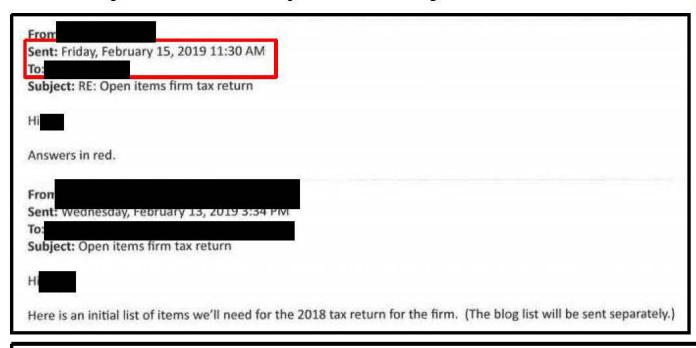
December 2018: Tom instructs G&R staff to provide information on foreign bank accounts to accountants.



GR0000003



February 2019: G&R provides info to accountants regarding foreign bank account transaction.



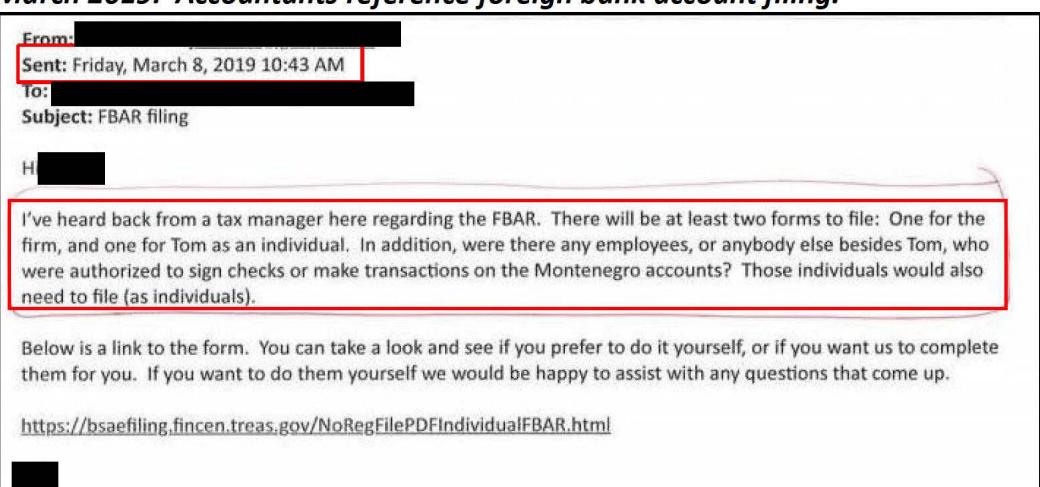
GR0000004

7) A question about how to record the following deposits:

"Own funds transfer - 860,391.35 euros" dollar amount 999,967.48. This was from the September bank statement. I sent this message to a December explaining, should've CC'ed you: On 9/26/18 the firm Wells Fargo account received \$999,967.48 from the G&R account in Montenegro. That money came into the Montenegro account as a loan to Tom. Does that makes sense

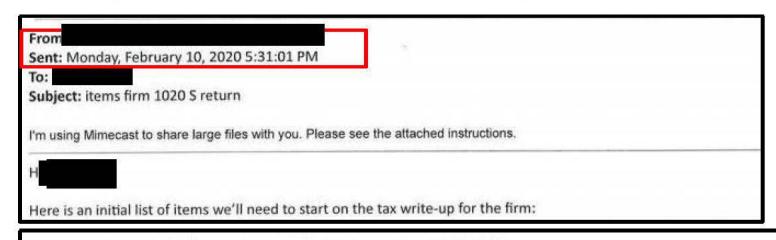


March 2019: Accountants reference foreign bank account filing.



GR0000006

February 2020: Accountants reference foreign bank accounts.



GR0000008

- 1. Attorney escrow statement for 12/31/19.
- In 2018 there were bank accounts in Montenegro. The accounts were closed before 12/31/18. But if there are any foreign accounts that were opened in 2019, please let me know, and send the statements.
- BOA Line of credit statement for 12/31/19.
- 4. Credit card statement for the period ending 12/26/19.
- Credit card activity for 2019 downloaded to Excel.

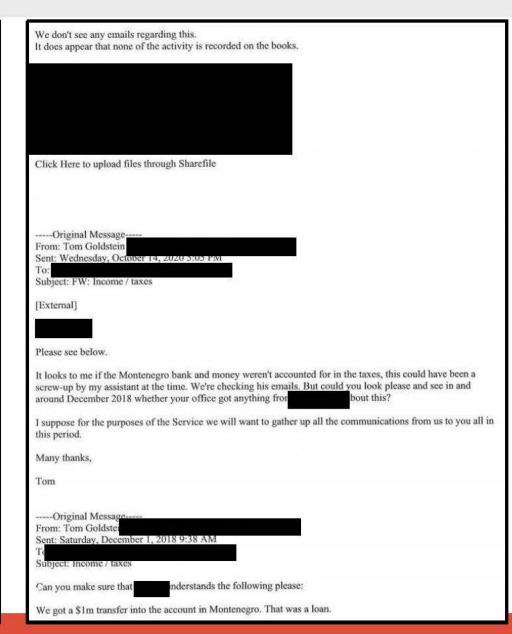
Thanks! I have attached a Mimecast link for secure sending.

MUNGER TOLLES & OLSON ...

Foreign Bank Accounts

From:	
Sent:	Wednesday, October 14, 2020 5:36 PM
To:	Tom Goldstein
Subject:	RE: Income / taxes
Follow Up Flag:	Follow up
Flag Status:	Flagged
I just found it too.	
Your 2019 return hasn't b	peen filed yet.
We should report the Mo	
	#, highest balance in 2019, address of the bank. Does the account earn income? Is the account
	orate name? How long has it been open?
in your mine or the corp.	The state of the s

From: Tom Goldstein <	
Sent: Wednesday, Octobe	er 14, 2020 5:29 PM
To:	
Cc:	
Subject: Re: Income / tax	es
ren	
[External]	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE
16 14 15	L. C. and J. D. C. and J. C. and J. C. and L. and L
I found the email where	he forwarded it to you personally and you wrote back, and his exchanges with you all
about declaring the Mor	ntenegro account.
From:	
Sent: wednesday, Uctobe	9F 10 7D/U 377/33 PD0
To: 'Tom Goldstein'	11 14, 2020 3.27.33 FW
Cc:	
Subject: RE: Income / tax	es es



October 2020: Accountant acknowledges receiving information about foreign accounts.

GR0000010



In 2019-2020, Mr. Goldstein was interviewed by an IRS agent in connection with civil tax liability. In that interview, the agent asked Mr. Goldstein to identify all of his bank accounts. Mr. Goldstein's response included the Montenegro accounts.

Foreign Bank Account Transactions

October 13, 2016

- \$190,000 into Domestic Euros Personal Account
- \$140,000 transferred to firm bank account and declared
- \$50,000 sent to third party

October 26, 2016

- \$800,000 into Domestic Euros Personal Account
- \$750,000 transferred to firm bank account and declared
- \$50,000 remained in account, eventually spent

September 25, 2018

- \$1,000,000 into Domestic Euros Personal Account
- \$1,000,000 transferred to firm bank account, properly treated as loan to Mr.
 Goldstein and capital contribution to firm

February 27, 2019

- \$230,000 into International Euros Personal Account
- \$230,000 transferred to firm bank account and declared